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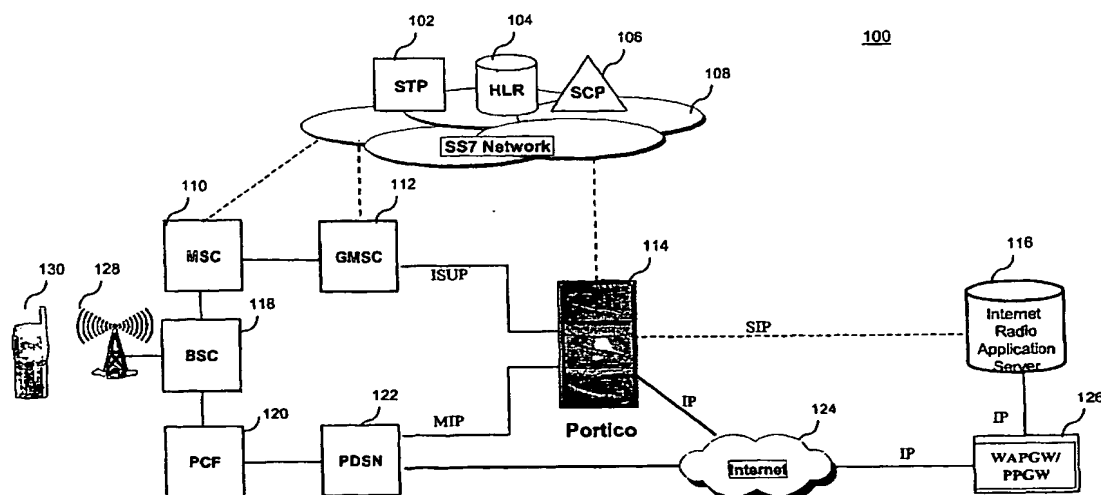
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(54) Title: INTERNET AUDIO GATEWAY



(57) **Abstract:** A method and system is disclosed for an internet audio gateway (114) for delivering data based audio content to devices that are incapable of receiving and processing such content in the data form or where the device is capable of receiving and processing such data but the network (110) is not capable of delivering such content.